



# Certificate of Average Assessed Value of Single-Family Residential Property

FORM  
458V

County Name

Tax Year

1 Total number of single-family residential parcels .....	1	
2 Total amount of single-family residential value .....	2	\$
3 Average single-family residential value (line 2 ÷ line 1) .....	3	\$
4 Maximum exempt amount for over age 65 category. Enter the greater of line 3 or \$40,000 .....	4	\$
5 Maximum value for over age 65 category. Enter the greater of 200% of average value (2.0 x line 3) or \$95,000 .....	5	\$
6 Maximum exempt amount for disability categories. Enter the greater of 120% of average value (1.20 x line 3) or \$50,000 .....	6	\$
7 Maximum value for disability categories. Enter the greater of 225% of average value (2.25 x line 3) or \$110,000 .....	7	\$

Pursuant to Neb. Rev. Stat. § 77-3506.02, I certify that the amounts stated above are true and correct.

sign  
here

Signature of County Assessor

Date

## INSTRUCTIONS

**WHO MUST FILE.** Every county assessor is required to complete this Certificate of Average Assessed Value of Single-Family Residential Property, Form 458V, for homestead exemption purposes.

**WHEN AND WHERE TO FILE.** This certificate must be filed annually, after the county board of equalization has taken action pursuant to Neb. Rev. Stat. §§ 77-1502 to 77-1504.01, and on or before September 1. File this certificate with the:

Nebraska Department of Revenue  
Property Assessment Division  
PO Box 98919  
Lincoln, NE 68509-8919

## TERMS.

**Single-family residential property.** A single-family residential property is all property with dwellings designed for occupancy by one family, or duplexes designed for occupancy by two families.

For residential and agricultural real property parcels, this includes the value of the dwelling or residence, buildings directly associated with or serving the dwelling, and the not more than one acre of land surrounding the dwelling. This typically means a house, garage, and land not exceeding one acre.

**RETAIN A COPY FOR YOUR RECORDS.**

**[www.revenue.ne.gov/PAD](http://www.revenue.ne.gov/PAD), or call 888-475-5101 or 402-471-6185**